



Michigan  
*Office of the Auditor General*  
**REPORT SUMMARY**

*Financial Audit*

*Commercial Mobile Radio Service*

*Emergency Telephone Fund*

*Department of Treasury and*

*Michigan Department of State Police*

*October 1, 2005 through September 30, 2007*

Report Number:  
271-0265-08

Released:  
December 2008

*A financial audit determines if the financial schedules and/or financial statements are fairly presented; considers internal control over financial reporting; and determines compliance with requirements material to the financial schedules and/or financial statements. This financial audit of the Commercial Mobile Radio Service (CMRS) Emergency Telephone Fund was required by Act 78, P.A. 1999.*

***Financial Schedules:***

**Auditor's Report Issued**

We issued an unqualified opinion on the CMRS Emergency Telephone Fund's financial schedules.

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**Internal Control Over Financial Reporting**

We identified one significant deficiency in internal control over financial reporting (Finding 1). We do not consider this significant deficiency to be a material weakness.

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**Noncompliance and Other Matters  
Material to the Financial Schedules**

We did not identify any instances of noncompliance or other matters applicable to the financial schedules that are required to be reported under *Government Auditing Standards*.

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***Background:***

The CMRS Emergency Telephone Fund was established by Act 78, P.A. 1999. The Fund was created to implement Act 32, P.A. 1986, known as the Emergency Telephone Service Enabling Act, and the Federal Communications Commission's wireless emergency service order. The wireless emergency service order provides for enhanced 911 service to identify the location and telephone number of a mobile telephone caller. Act 244, P.A. 2003, revised the service fees and allowable expenditures of the Fund. Act 89, P.A. 2004, revised allowable expenditures from the restricted revenues. Act 165, P.A. 2007, extended the wireless emergency service order from December 31, 2007 to February 28, 2009.

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***Agency Response:***

Our audit report contains 1 finding and 1 corresponding recommendation. The Department of Treasury's preliminary response indicates that it agrees with the recommendation.

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A copy of the full report can be  
obtained by calling 517.334.8050  
or by visiting our Web site at:  
<http://audgen.michigan.gov>



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